

AGENDA

COMMITTEE ON ADMINISTRATION/INFORMATION SYSTEMS

May 5, 2004

**Aldermen Forest, Gatsas,
Osborne, Porter, Lopez**

6:00 PM

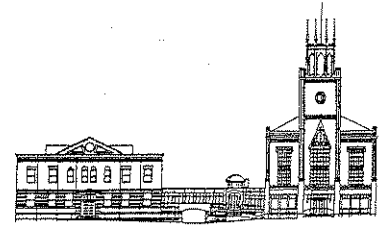
**Aldermanic Chambers
City Hall (3rd Floor)**

1. Chairman Forest calls the meeting to order.
2. The Clerk calls the roll.
3. Chairman Forest advises that the purpose of the meeting is discussion relative to the 2005 revaluation.
4. If there is no further business, a motion is in order to adjourn.



CITY OF MANCHESTER Board of Assessors

One City Hall Plaza, West Wing
Manchester, New Hampshire 03101
Tel: (603) 624-6520 – Fax: (603) 628-6288
E-Mail: assessors@ci.manchester.nh.us
Website: www.ci.manchester.nh.us



Steven G. Tellier, Chairman
Thomas C. Nichols
Stephan W. Hamilton

IN BOARD OF MAYOR & ALDERMEN

Lee Ann Provencher
Assistant to Assessors

DATE: April 6, 2004

ON MOTION OF ALD. Porter

SECONDED BY ALD. Lopez

refer to the Committee on
VOTED TO Administration/Information Systems.

Leah Dwyer
CITY CLERK

To: Board of Mayor and Aldermen
From: Board of Assessors
Date: April 2, 2004
Re: Assessment Review and Valuation Update

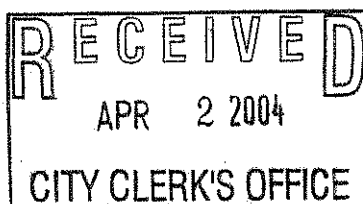
The following documents are enclosed for information and, more importantly, to assist in the deliberation at the BMA meeting on April 6th, regarding the requirement for a Valuation Update.

1. A brief hardcopy presentation outlining the issues leading to the need for a Valuation Update;
2. A copy of the latest accepted ratio analysis from the DRA, effective April 1st, 2003;
3. Analysis indicating the assessment level increases between residential and non-residential since 2001, the last date of a citywide revaluation;
4. A copy of a letter sent to DRA identifying issues requiring clarification.

We anticipate a great deal of discussion on these subjects. Therefore, should any member of the BMA wish to call or meet with the Board of Assessors in advance of the scheduled Board meeting for additional information regarding any particular issue, we would welcome that opportunity.

Also, in attendance at the next scheduled BMA meeting on April 6th, to assist in clarifying State and Department of Revenue Administration issues, will be Manager Guy Petell, Assessment Bureau, DRA.

In addition to the above mentioned enclosures, a spreadsheet denoting all changes to the City's exemptions and deductions since 1990 are detailed, pursuant to a request from Aldermen at the last BMA meeting on March 16th.



Valuation Update

Analysis of Benefits

Board of Assessors

April 6, 2004

Why reassess property?

- The Constitution requires a “valuation anew” at least every five years.
- A recent Supreme Court decision (Sirrell) clarified in 2001 what a valuation anew means.
- The process returns all property to market value.
- The *Assessment Review* process requires it.

What is Assessment Review?

- A process established by the legislature in response to Sirrell Decision.
- Started as a set of assessing standards.
- Designed to make sure all cities/towns are consistently valuing property.
- Became a review process, with guidelines instead of standards.

When is our Assessment Review?

- The City's Assessment Review is for tax year 2004. The schedule was determined under statute by the Department of Revenue Administration.
- Each city/town was assigned to one of four years, beginning in 2003.
- The next year of Assessment Review will be tax year 2009.

What does Assessment Review require?

- Certain record-keeping and accuracy of data requirements.
- Attainment of market value (ratio between .90 and 1.10) in year of review.
- Having reasonable proportionality (low coefficient of dispersion).
- Having commercial, residential, and vacant land assessed within 5% of ratio.

Do we meet requirements?

- We will likely meet the record-keeping and data accuracy requirements.
- It is very unlikely that we will meet some of the statistical requirements. In tax year 2003, our ratio was 65.1% (just released by DRA). Our COD is still reasonable.
- All classes of property are not assessed at the same level.

Why did the ratio drop so much since the last revaluation?

- The ratio measures the relationship between assessed value and market value.
- If market values are increasing with no changes to assessments, the ratio declines.
- The market value of almost every class of property, as shown by their ratios, have increased.

When should we reassess?

- The last reassessment was in tax year 2001, with an effective date of April 1, 2001.
- To meet the Assessment Review guidelines, we would have had to reassess in 2004.
- To meet our constitutional obligations, the latest we can accomplish a reassessment is tax year 2006, with an effective date of April 1, 2006.

What are the different kinds of reassessments?

- The traditional reassessment is known as a *Full Revaluation*. In a full revaluation, all properties are inspected, measured, and valued.
- A more progressive approach is to conduct *Valuation Updates*. In these, all properties are valued, but not all properties are inspected and re-measured. Property inspections are made on a cyclical basis.

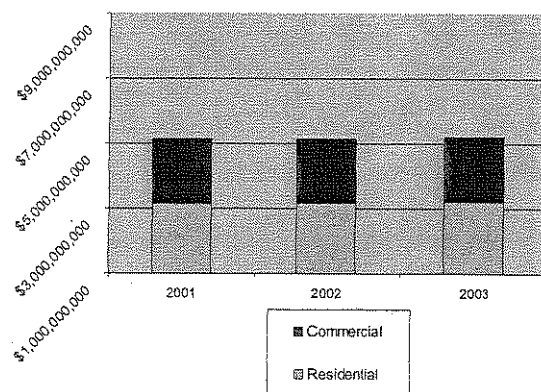
Assessors recommendations

- The Assessors recommend that a valuation update be completed for tax year 2005.
- The Assessors are preparing, by increasing staff and acquiring more tools, to complete an in-house revaluation for tax year 2009.
- This schedule will be balanced, will evenly spread the work-load, and will comply with statutory and constitutional requirements.

Other relevant issues

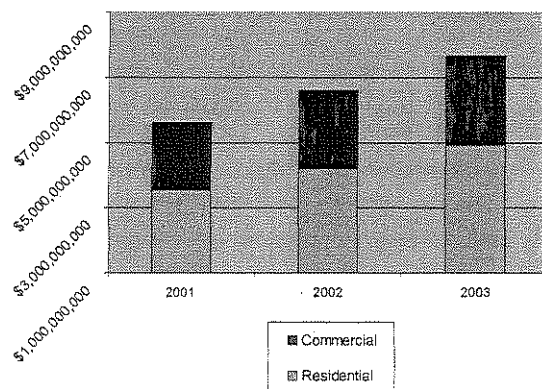
- A question has been raised regarding any shift from commercial to residential values that might be produced by reassessing all property in the city.
- The Assessors have analyzed both the level of assessment, and equalized values for each of these classes of property.

Residential and Commercial Assessed Values



- The previous slide shows that there has been almost no shift in the balance between residential (62.1%) and commercial (37.9%) assessed values.
- The following slide shows the balance between equalized values for these same classes of properties. Equalized values are described in the April 2, 2004 Residential and Commercial Values Memorandum.

Residential and Commercial Equalized Values



- The previous slide shows that, while there has been significant growth in values since 2001, that growth has occurred in both classes of property, and at similar rates.
- The result is shown below, with no apparent shift in the balance between residential and commercial property demonstrated.

	2001	2002	2003
Total Equalized Residential Value	\$ 3,569,925,886	\$ 4,194,779,392	\$ 4,921,551,081
Total Equalized Commercial Value	\$ 2,032,872,905	\$ 2,390,265,853	\$ 2,730,528,563
Total Equalized Value	\$ 5,602,798,791	\$ 6,585,045,245	\$ 7,652,079,644
Percentage Value Commercial	36%	36%	36%
Percentage Value Residential	64%	64%	64%

Estimated cost of re-valuations

- The Assessors predict that the costs associated with revaluation activities between now and 2019 can be estimated as follows:

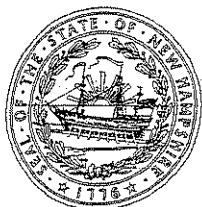
	First Cycle 2001-2009	Second Cycle 2010-2019
Cost of Value Update (5th)	\$ 750,000	\$ 915,200
Cost of Full Revaluation (10th)	\$ 2,080,000	\$ 2,288,000
Years in Cycle	8	10
Total Cost per year	\$ 353,750	\$ 320,320

Potential Savings

- By funding the additional appraiser positions, we will be able to conduct in-house reassessments following the 2005 valuation update.
- There will likely be a need for some outside consultant expense, particularly in the first cycle.

Other Benefits

- By instituting a policy of regularly scheduled revaluation, and a practice of regular cyclical inspection of properties, the Assessors will be able to better serve the taxpayers, and meet our statutory and constitutional obligations.
- We will also be able to respond quickly to changes in values of classes of property. This will provide better equity to all taxpayers.

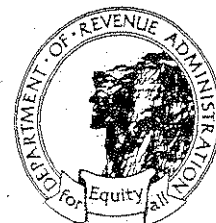


G. Philip Blatsos
Commissioner

Barbara T. Reid
Assistant Commissioner

State of New Hampshire Department of Revenue Administration

57 Regional Drive, PO Box 1313, Concord, NH 03302-1313
Telephone (603) 271-2687
revenue.nh.gov



COMMUNITY SERVICES
Robert M. Boley, AAS
Director

Barbara J. Robinson
Assistant Director

March 30, 2004

TOWN OF MANCHESTER
OFFICE OF SELECTMEN
1 CITY HALL PLZ. W WING
MANCHESTER, NH 03101

Dear Selectmen/Assessing Officials:

As you know, the Department of Revenue Administration is charged with the responsibility of annually equalizing the local assessed valuation of municipalities and unincorporated places throughout the state. The Department has conducted a sales-assessment ratio study using market sales that have taken place in your town between October 1, 2002 and September 30, 2003. Based on this information, we have determined the average level of assessment of land, buildings and manufactured housing as of April 1, 2003.

The sales values have been determined from revenue stamps and verified whenever possible. When it appears that changes in the assessed values of properties have been made solely because of the sale price, the assessed values prior to the sale have been used.

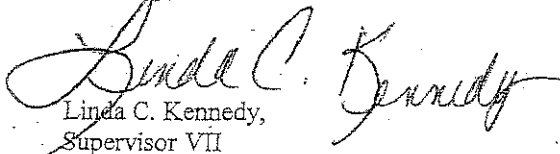
Based on the enclosed survey, we have determined the overall sales-assessment ratio for the land, buildings and manufactured housing in your town for Tax Year 2003 to be 65.1%. This ratio will be used to equalize the modified local assessed valuation for all land, buildings and manufactured housing in your municipality. This ratio does not include any public utility property in your town, nor will it be used to equalize the net local assessed valuation of public utilities.

In an effort to provide municipalities with more detailed information regarding their level of assessment (i.e., equalization ratio) and dispersion (i.e., coefficient of dispersion and price-related differential), we have prepared separate analysis sheets for various property types (stratum). See attached summary sheet showing your municipality's stratified figures and a further explanation of the D.R.A.'s stratified analysis.

Please review the enclosed list of sales used in determining your sales-assessment ratio. If any incorrect data has been used, or if you would like to meet with me to discuss this ratio or an alternate ratio methodology as outlined in the accompanying information sheet, please contact me immediately.

You will be notified of your municipality's total equalized valuation when the Department has completed its process of calculating the total equalized valuation.

Sincerely,


Linda C. Kennedy,
Supervisor VII

SAEQUALIZATION\2003\2003RatioLtr

TDD Access: Relay NH 1-800-735-2964 Assessor's Presentation, April 6, 2004

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Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Community Services Division.

2003 FINAL FULL RATIO STUDY PREPARED BY DRA

MANCHESTER (Approved by

REPORT CRITERIA

Ratios For Date Range: 10-01-2002 thru 09-30-2003
 Ratios were calculated using stipulated year assessments.

Sorted by: VERO LOW-TO-HIGH

CODES BELOW-LEFT WERE USED

CODES BELOW-RIGHT WERE NOT USED

[ANY] CLASS CLASS []
 [ANY] PROPS PROPS []
 [ANY] MODS MODS []
 [ANY] SPCLS SPCLS []

CUSTOMIZED SELECT STATEMENTS AND SORTING PHRASES

No special select or sorting command statements were used

RATIO(S) USED FOR EQUALIZATION

2003 2002 2001
 Indicated Ratio: 65.1* 76.6 91.0

See Extended Statistics "*" below for 2003 ratio source.

BASIC STATISTICS SECTION (Not Trimmed)

#Sales in Date Range: 2540
 #Sales in Strata: 2540
 #Sales Used: 1940
 %Sales Used: 76%
 #Sales Used W/PA34: 1822
 %Sales Used W/PA34: 94%

Mean Ratio: 65.9%
 Median Ratio: 63.6%
 WtMean Ratio: 65.9%
 COD (median): 17.1
 Price Related Differential (PRD): 1.00

EXTENDED STATISTICS SECTION

RDC Town Code: 149
 Valid Sales: 1940
 Trimmed Sales: 26
 Untrimmed Sales: 1914
 Trim Factor: 3.0
 Lo Trim Point: 8.5
 Up Trim Point: 120.8
 Minimum Ratio: 18.0
 Maximum Ratio: 536.0
 Minimum Sale\$: 21,000
 Maximum Sale\$: 5,100,000

Weighted Mean: 65.1*
 Wt.Mean lo 90%CI: 64.2
 Wt.Mean up 90%CI: 67.0
 Median Ratio: 63.6
 Median lo 90%CI: 63.1
 Median up 90%CI: 64.2
 Mean Ratio: 64.4
 Mean lo 90%CI: 64.0
 Mean up 90%CI: 64.9
 Av. Sale Price: 220,359
 Av. Market Value: 143,367

COD: 15.0
 COD lo 90%CI: 14.5
 COD up 90%CI: 15.5
 Weighted COD: 16.5
 Med. Abs. Dev.: 7.9
 Med. Pct. Dev.: 12.4
 Coef. Conc. 10%: 61.0
 Coef. Conc. 15%: 79.7
 Coef. Conc. 20%: 89.4
 Coef. Conc. 50%: 98.6
 Coef. Conc. 100%: 99.5

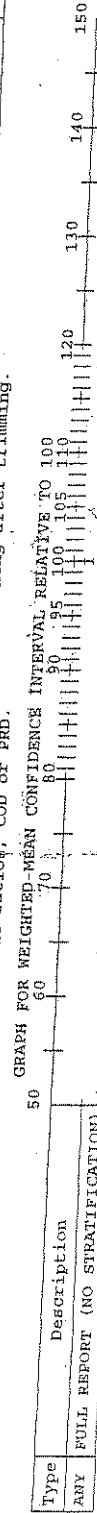
PRD: .99
 PRD lo 90%CI: .97
 PRD up 90%CI: 1.00
 COV: 19.2
 25th Percentile: 56.7
 75th Percentile: 72.7
 Broaden Median: 63.6
 Geometric Mean: 67.8
 Harmonic Mean: 61.9
 Std. Deviation: 12.4
 Normality Test: Reject

New Hampshire Department of Revenue Administration
2003 Equalization Summary
MANCHESTER
(FINAL DRA version)

PAGE B-1

Type	Description	Indicated Ratio	Prior Ratio	Amt of Ratio Change	Mean Ratio	Median Ratio	WTMO CI	WTMean Ratio	WMH CI	Coefficient of Dispersion	PRD	Sales in Strata	Valid Sales w/PA34	% Valid Sales w/PA34	# Untrimmed Sales	% Untrimmed Sales
ANY	FULL REPORT (NO STRATIFICATION)	65.1	76.6	-13%	64.4	63.6	64.2	65.1	67.0	15.0	.99	2540	1940	76%	1914	75%
P11	SINGLE FAMILY HOME (SFHM)				66.8	66.0	66.5	67.0	67.6	12.2	1.00	1171	961	82%	949	81%
P12	MULTI FAMILY 2-4 UNIT (MFHM)				57.8	56.3	55.9	56.8	57.8	16.2	1.02	443	365	82%	362	82%
P13	APT BLDG 5+ UNITS (APT5)				55.7	53.9	56.2	59.6	64.3	15.3	.93	121	84	69%	83	69%
P14	SINGLE RES CONDO UNIT (RC10)				65.1	63.3	65.0	66.0	67.2	12.9	.99	546	383	70%	382	70%
P15	RES CONDO 2-4 UNIT BLDG (RC24)											1	0	0%	0	0%
P18	MFG HOUSING WITHOUT LAND (MHHL)											1	1	100%	1	100%
P19	UNCLASS/UNK IMP RES (UIIR)											7	2	29%	2	29%
P20	RES BLDG ONLY (RSBO)				76.7	75.6	75.0	76.4	77.8	6.4	1.00	48	48	100%	48	100%
P22	RESIDENTIAL LAND (RESL)				62.8	50.3	53.9	68.7	83.1	60.0	.91	61	28	46%	27	44%
P23	COMMERCIAL LAND (COML)											10	3	30%	3	30%
P24	INDUSTRIAL LAND (INDL)											2	0	0%	0	0%
P25	MIXED USE RES/CMCL LAND (RECL)											1	0	0%	0	0%
P27	UNCLASS/UNK LAND (UOKL)											8	0	0%	0	0%
P33	COMMERCIAL L&B (CMLB)				82.8	78.2	80.6	90.8	103.1	22.4	.91	80	41	51%	40	50%
P34	INDUSTRIAL L&B (INLB)											2	1	50%	1	50%
P35	MIXED USE RES/CMCL L&B (RCLB)				57.6	50.9	50.9	56.9	63.6	27.3	1.01	20	17	85%	16	80%
P44	COMMERCIAL CONDO (COMC)				90.3	89.5		82.2		15.9	1.10	4	4	100%	4	100%
P45	INDUSTRIAL CONDO (INDC)											6	2	33%	2	33%
P57	UNCLASS/UNK OTHER (UOOT)											7	0	0%	0	0%
SC2	LEDGEWOOD MH PARK (LGMP)				76.7	75.6	75.0	76.4	77.9	6.4	1.00	48	48	100%	48	100%
G01	1H-W (SFHM-WTRF WTRA ISLD WTRI)				66.8	66.0	66.5	67.0	67.6	12.2	1.00	1171	961	82%	949	81%
G02	RL-W (RESL-WTRF WTRA ISLD WTRI)				62.8	50.3	53.9	68.7	83.3	60.0	.91	61	28	46%	27	44%
G01	AI_R (AREV IMPROVED RES)				64.8	63.9	64.1	64.6	65.1	14.0	1.00	2217	1760	79%	1745	79%
G02	AIHR (AREV IMPROVED NON-RES)				63.7	58.7	65.1	69.9	78.9	25.2	.91	233	149	64%	145	62%
G03	AUMP (AREV UNIMPROVED)				63.5	50.5	51.5	62.4	76.5	60.5	1.02	82	31	38%	30	37%
G04	AMIS (AREV MISCELLANEOUS)											7	0	0%	0	0%

COMMENTS: Indicated ratio is for full study. "Untrimmed Sales" is the number of sales remaining after trimming.
COMMENTS: Rows with fewer than 4 Untrimmed Sales will have no ratio, COD or PRD.



New Hampshire Department of Revenue Administration
2003 Assessment Review Summary
MANCHESTER
(FINAL DRA version)

PAGE AREV-1

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Assessor's Presentation, April 6, 2004

Type	Description	Low Median Ratio	90%CI High Median Ratio	Low PRD	90%CI PRD	High PRD	Coefficient of Dispersion	# Untrimmed Sales
ANY	FULL REPORT (NO STRATIFICATION)	63.1	63.6	64.2	.97	1.00	15.0	1914
GA1	AREV IMPROVED RES	63.3	63.9	64.4	1.00	1.01	14.0	1745
GA2	AREV IMPROVED NON-RES	56.0	58.7	61.4	.84	.98	25.2	145
GA3	AREV UNIMPROVED	41.3	50.5	68.6	.86	1.22	60.5	30
GA4	AREV MISCELLANEOUS	NA	NA	NA	NA	NA	NA	NA

MEDIAN TESTS FOR OVERALL & STRATA

OVERALL MEDIAN POINT ESTIMATE (PE) CONFIDENCE INTERVAL (CI) should overlap the range of (90 to 110)	20	30	40	50	60	70	80	90	100	110	120	130	140
Type													
Criteria Low-High Range													
ANY													
FULL REPORT (NO STRATIFICATION)													

MEETS
CRITERIA

NO

AREV IMPROVED RES MEDIAN CI should overlap the OVERALL MEDIAN PE +/- 5% range of (60.4 to 66.8)	20	30	40	50	60	70	80	90	100	110	120	130	140
Type													
Criteria Low-High Range													
GA1													
AREV IMPROVED RES													

YES

AREV IMPROVED NON-RES MEDIAN CI should overlap the OVERALL MEDIAN PE +/- 5% range of (60.4 to 66.8)	20	30	40	50	60	70	80	90	100	110	120	130	140
Type													
Criteria Low-High Range													
GA2													
AREV IMPROVED NON-RES													

YES

AREV UNIMPROVED MEDIAN CI should overlap the OVERALL MEDIAN PE +/- 5% range of (60.4 to 66.8)	20	30	40	50	60	70	80	90	100	110	120	130	140
Type													
Criteria Low-High Range													
GA3													
AREV UNIMPROVED													

YES

The Full Report (overall) COD should be 20.0 or below. IS IT?

YES

HAVE ALL CRITERIA ABOVE THIS LINE BEEN MET?

NO

PRD TEST FOR OVERALL

OVERALL PRD CI should overlap the range of (.98 to 1.03)	20	30	40	50	60	70	80	90	1.00	1.10	1.20	1.30	1.40
Type													
Criteria Low-High Range													
ANY													
FULL REPORT (NO STRATIFICATION)													

YES

BATCH NUMBER S149-040329-095213

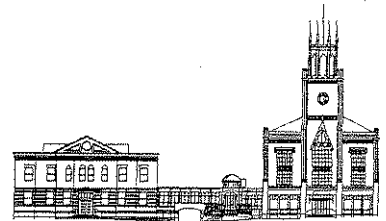
JOBTYP - MULTI-REPORT

REPORT NUMBER "AREVS"



CITY OF MANCHESTER Board of Assessors

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Steven G. Tellier, Chairman
Thomas C. Nichols
Stephan W. Hamilton

Lee Ann Provencher
Assistant to Assessors

To: Board of Mayor and Alderman
From: Board of Assessors *S.W.H.*
Date: April 2, 2004
Re: Residential and Commercial Values

The Assessors have conducted an analysis to understand whether there is a shift in the balance of residential and commercial values in the City. The following is a statement of the results of the analysis.

	2001	2002	2003
Total Equalized Residential Value	\$ 3,569,925,886	\$ 4,194,779,392	\$ 4,921,551,081
Total Equalized Commercial Value	\$ 2,032,872,905	\$ 2,390,265,853	\$ 2,730,528,563
Total Equalized Value	\$ 5,602,798,791	\$ 6,585,045,245	\$ 7,652,079,644
Percentage Value Commercial	36%	36%	36%
Percentage Value Residential	64%	64%	64%

The equalized value is the assessed value for individual categories of property, divided by the median ratio for each category. The result is an estimate of market value for each category (i.e.: improved residential, vacant commercial, residential condominium, etc...). These estimates are totaled to reveal a total market value for residential and commercial properties.

The percentage value for residential and commercial properties represents the percentage of total value.

The percentage of assessed value for commercial properties in 2001 was 39%, and the percentage of assessed value for residential properties was 61%. With only minor variations, that relationship has remained the same.

The analysis shows that there has been no significant shift in the balance of commercial and residential values in the City since 2001.

On the following page is a more detailed summary of the analysis completed.

Residential and Commercial Equalized Values

	2001			2002			2003		
	Assessed	Ratio	Equalized	Assessed	Ratio	Equalized	Assessed	Ratio	Equalized
Residential									
Residential Improved	\$ 2,860,204,443	0.882	\$ 3,242,862,180	\$ 2,879,520,225	0.763	\$ 3,773,945,249	\$ 2,915,168,025	0.66	\$ 4,416,921,250
Residential Vacant	\$ 25,698,400	0.58	\$ 44,307,586	\$ 22,663,900	0.349	\$ 64,939,542	\$ 28,225,500	0.503	\$ 56,114,314
Manufactured Housing	\$ 1,708,000	0.882	\$ 1,936,508	\$ 1,695,500	0.878	\$ 1,931,093	\$ 1,695,500	0.87	\$ 1,948,851
Residential Condo	\$ 260,600,600	0.928	\$ 280,819,612	\$ 276,445,500	0.781	\$ 353,963,508	\$ 282,676,700	0.633	\$ 446,566,667
	Total 2001 Equalized Residential Value		\$ 3,569,925,886	Total 2002 Equalized Residential Value		\$ 4,194,779,392	Total 2003 Equalized Residential Value		\$ 4,921,551,081
Commercial									
Apartment	\$ 450,442,305	0.967	\$ 465,814,173	\$ 445,052,640	0.665	\$ 669,252,090	\$ 460,216,660	0.539	\$ 853,834,249
Commercial Improved	\$ 1,197,551,310	0.98	\$ 1,221,991,133	\$ 1,172,003,223	0.839	\$ 1,396,904,914	\$ 1,179,129,203	0.782	\$ 1,507,837,855
Commercial Vacant	\$ 30,052,000	1.002	\$ 29,992,016	\$ 32,803,300	0.97	\$ 33,817,835	\$ 27,720,100	0.94	\$ 29,489,468
Industrial Improved	\$ 306,207,000	0.98	\$ 312,456,122	\$ 300,867,900	1.046	\$ 287,636,616	\$ 302,677,200	0.9	\$ 336,308,000
Industrial Vacant	\$ 2,624,700	1.002	\$ 2,619,461	\$ 2,776,500	1.046	\$ 2,654,398	\$ 3,334,300	1.09	\$ 3,058,991
	Total 2001 Equalized Commercial Value		\$ 2,032,872,905	Total 2002 Equalized Commercial Value		\$ 2,390,265,853	Total 2003 Equalized Commercial Value		\$ 2,730,528,563
	Total Equalized Value		\$ 5,602,798,791	Total Equalized Value		\$ 6,585,045,245	Total Equalized Value		\$ 7,652,079,644
	Percentage Commercial		36%	Percentage Commercial		36%	Percentage Commercial		36%
	Percentage Residential		64%	Percentage Residential		64%	Percentage Residential		64%

Assessed values for each category divided by the appropriate ratio to reveal a total market value estimate for that class of property.

Ratio used for each category or property type is the median. Source for ratios is the annual Department of Revenue Administration Equalization Survey.

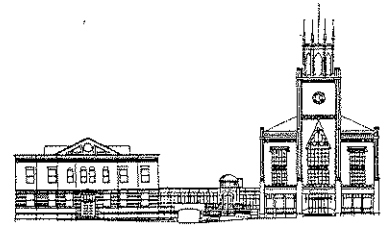
Shaded entries for 2001 indicate insufficient data in that category to develop a ratio. In these cases, the most similar available ratio is used.

Shaded entries for 2003 indicate insufficient data in that category to develop a ratio. In these cases, projections trending previous ratios, and analysis of other ratio indications has been made.



CITY OF MANCHESTER Board of Assessors

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Thomas C. Nichols
Stephan W. Hamilton

Lee Ann Provencher
Assistant to Assessors

To: Guy Petell
From: Board of Assessors, Manchester, NH
Date: April 1, 2004
Re: Manchester 2004 Assessment Review

Department of Revenue Administration Questions/Issues:

- How many Towns/Cities assigned 2003 "Assessment Review" date
- Of that total;
 - 1) How many have passed their respective reviews?
 - 2) How many have complied by formally adopting an acceptable plan?
 - 3) How many have taken no action?
- If a 2003 Town/City has taken no action and has not passed their "Assessment Review", what action has, or will DRA take to remedy noncompliance?
- The following "What If" questions will likely be debated;
 - 1) What if City takes no action to comply with "Assessment Review" guidelines?
 - 2) What if BMA authorizes acceptable plan for 2005?
 - 3) What if BMA authorizes acceptable plan for 2006? (Last accepted Revaluation was in 2001)
- Be prepared to discuss relationship of the assigned 2004 "Assessment Review" date and the subsequent "Assessment Review" date of 2009

Board of Tax Land Appeals Question/Issue:

- When Revaluations have been ordered, have they all been Full "Scratch Job" Revaluations compared to a less expensive remedy such as an update of existing data?

(The Board of Assessors has requested the information from staff at the BTLA and as soon as received will be distributed to BMA.)



CITY OF MANCHESTER, NH

Board of Assessors

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Steven G. Tellier, Chairman
 Thomas C. Nichols
 Stephan W. Hamilton

Lee Ann Provencher
 Assistant to the Assessors

To: the Board of Mayor and Alderman
 From: The Board of Assessors
 Date: April 2, 2004
 Re: Exemptions and Deductions

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	1990		1991 C	1992	1994	1997 B	2001 D
ELDERLY							
65-74	5,000		22,500				70,000
75-79	10,000		45,000				95,000
80 +	20,000		90,000				125,000
NUMBER OF							
ELDERLY FROM							
MS1							
65-74	502		584			479	295
75-79	325		312			355	305
80 +	411		357			395	619
TOTAL	1,238		1,253			1,229	1,219
INCOME LEVELS							
SINGLE	7,000	A	10,000			18,400	24,400
MARRIED	9,000	A	12,000			26,000	34,400
ASSETS	50,000	A	35,000			35,000	75,000
DISA.EXEMPTION	N/A		N/A	N/A	N/A	NA	90,000
BLIND	15,000			67,500			90,000
DEDUCTION							
VET'S	\$ 50.00				\$ 100.00	\$ 100.00	\$ 100.00
DISABLED VET'S	\$ 700.00				\$ 1,400.00	\$1,400.00	\$ 1,400.00
A	DID NOT INCLUDE SOCIAL SECURITY						
B	REQUALIFIED ALL ELDERLY SOCIAL SECURITY NOW INCLUDED						
C,D	REVAL YEARS						